EXHIBIT B

DECLARATION OF AMY COPELAND

My name is Amy Copeland, and I am over the age of 18 and fully competent in all respects to make this declaration. I have personal knowledge and expertise of the matters herein stated.

1. I am the Associate Commissioner of School Finance at the Texas Education Agency ("TEA"). I have worked for TEA in this capacity since March 2024. As a part of my role, I oversee TEA's school finance operations, including the administration of the Foundation School Program and analysis and processing of financial data. My responsibilities also include representing TEA in legislative hearings and school finance-related litigation.

2. TEA estimates that the average funding entitlement from state and local sources for fiscal year 2024 will be $10,836 per student in attendance for an entire school year. If a student qualified for additional Bilingual and Compensatory Education weighted funding, it would cost the State $13,044 to educate each student in attendance for the entire school year. Most, if not all non-citizen (*i.e.*, "alien") children would likely qualify for both Bilingual and Compensatory Education weighted funding.

3. TEA has not received any information directly from the federal government regarding the precise number of non-citizen children in Texas. However, I am aware that the U.S. Health and Human Services ("HHS") Office of Refugee Resettlement provides data for a particular subset of that population: unaccompanied children ("UAC") (available at https://www.acf.hhs.gov/orr/grant-funding/unaccompanied-children-released-sponsors-state, accessed on July 22, 2024 at 12:26 p.m. CST). It indicates that in Texas, 19,071 UAC were released during the 12-month period of fiscal year 2022 covering October 2021 through September 2022, and 16,394 UAC were released during the 12-month period of fiscal year 2023 covering October

2022 through September 2023.

4. To demonstrate the scope of expenditures to the State of Texas for educating non-citizen children by looking at the known particular subset of non-citizen children for which we have concrete data (UAC): if each of the children described above enrolls in and achieves full attendance at a Texas public school during the school year following the period during which they are released to a sponsor, and qualifies for Bilingual and Compensatory Education weighted funding (such that the annual cost to educate each student from state and local sources for fiscal years 2023 and 2024 would be approximately $12,206 and $13,044, respectively), the annual costs to educate these groups of children for fiscal years 2023 and 2024 would be approximately $232.77 million and $213.85 million, respectively. These estimates do not include any potential costs associated with UAC continuing in Texas public schools beyond one year.

5. Texas public school formula funding is comprised of state and local funds. Funding entitlements are initially based on projections of student counts, attendance patterns, and other factors, and adjusted as actual data become available. Districts often experience changes in their student enrollment from year to year resulting from births and deaths, movement in and out of the district, and other factors. The State plans for a net increase of approximately 15,000-25,000 students in average daily attendance across Texas each year, based on available data.

6. The Foundation School Program serves as the primary funding mechanism for providing state aid to public schools in Texas. Any additional UAC or other non-citizen children enrolled in and attending Texas public schools would increase the State's cost of the Foundation School Program over what it otherwise would have been.

7. All of the facts and information contained within this declaration are within my

personal knowledge and are true and correct to the best of my knowledge.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 22nd day of July 2024.

Amy Copeland

AMY COPELAND